

The Oregon Statesman

FOUNDED 1851
"No Favor Sways Us; No Fear Shall Awe"
From First Statesman, March 28, 1851

THE STATESMAN PUBLISHING COMPANY
CHARLES A. SPRAGUE, Editor and Publisher

Member of the Associated Press

The Associated Press is exclusively entitled to the use for publication of all news dispatches credited to it or not otherwise credited in this newspaper.

No 'Wolf, Wolf'

There is no "wolf, wolf" scare in the call for nurses' aides. Already the ranks of trained nurses have been greatly reduced by enlistments in the medical corps of the armed services. So great is the present and prospective need that the president has recommended imposing the draft on nurses. All of this means, whether there is a draft or not, that there will be fewer nurses left for civilian duty—six more nurses are scheduled to go from Salem within a short time. There must be a greater number of nurses' aides to relieve the remaining graduate nurses of much routine work if the ill at home are to receive proper care.

The response of nurses to the call of their country has been magnificent. Dorothy Thompson estimates that of the 250,000 registered nurses only about 150,000 are eligible, that is, are not over-age and have no dependents. Of these 75,000 have volunteered. As Miss Thompson says:

I submit that in no other profession in our population is there so high an average of the volunteer spirit.

However, of these volunteers 43 per cent were rejected, chiefly for physical reasons—the work of army nurses is so strenuous and taxing that only those in the best of physical and mental vigor can be chosen. By diligence in recruiting it ought to be possible to obtain the necessary number of new nurses for military duty.

For nurses' aides there is a desperate plea that women who are eligible respond, take the required course and then contribute their services in hospitals. The particular need is for women who can do daytime work in this capacity; but all who can work are urged to enroll with the Red Cross for class instruction.

Here is an opportunity for women to do their part in meeting community needs in wartime. It is not only an opportunity; it is a real obligation on all situated so they can serve as nurses' aides.

'Teen-Age Center'

Some of the 'teen age group were proposing a special 'teen-age center' for themselves, the idea being laid on the shelf, it was said, because more girls than boys wanted to join.

With due sympathy for the desires of the 'teen-agers we question very much the wisdom of a separate center for them, especially one not under established auspices. The community is maintaining youth activities quite generously in YMCA, YWCA, churches, the former service center on High street, as well as school-sponsored activities. A center not under qualified guidance might quickly become a community headache.

Besides there is too much disposition to exalt the 'teen-agers as a "problem" or as a class. It gives them a degree of self-inflation that isn't healthy. The present assumption of sophistication by the bobby sox set and their 'teen-age brothers is funny—it should not be allowed to become serious.

Editorial Comment

G. I. BILL OF RIGHTS

It has remained for President Hutchins, of the University of Chicago, to point out a serious flaw in the so-called G. I. Bill of Rights. In an article in Collier's Weekly, he intimated that for some of the G. I.'s, the educational provision is merely "a method of keeping the veterans off the bread line." Because of the act guaranteeing free education to all veterans of 90 day service, President Hutchins declares that it "threatens to demoralize education and devalue the veterans" by making of the colleges "educational hobo jungles." He contends that the act should be amended so that only those veterans who want and could get an education go to school. "Education would not then be used as a substitute for the national program of public works." He points out that the law provides free education up to a maximum of four years, the length of schooling depending on the veteran's length of service. Not only do the veterans get free tuition, books, and equipment, but a subsistence allowance of from \$50 to \$75 a month. Hutchins charges that the author of the educational provision must have been aware that the monetary returns would be used by many who are not qualified otherwise, to take on a college education. The education they should have, he says, is something that will get them jobs and get them quickly. He contends that of 150,000 students who finished their school in bookkeeping in the year of 1934, only 36,000 were absorbed by industry and that only 5000 of 100,000 students who graduated as Diesel engineers in the same year were hired. This, he points out, has proved that the G. I. Bill of Rights may provide vocational training, but that it does not necessarily provide jobs.—Corvallis Gazette-Times.

A SIGNIFICANT ANNOUNCEMENT

Harold J. Turner, secretary of the Oregon Railroad association, has made a public announcement that the Oregon railroads will offer no formal opposition to the so-called "big truck" bill due to come again before the Oregon legislature. It will be the first time in recent history that the clash between the truck and rail interests is absent at the legislature.

The railroads do not disclaim an interest in the proposed legislation but are standing aside because of the anti-trust proceedings brought against a group of the western railroads by the government.

The truck bill of course seeks to increase the legal lengths of trucks from 50 to 60 feet and revise upwards the formula by which maximum weights are figured.

The task of the legislators is plainly to study the situation and act in the interest of the state's development and the businesses that provide the tax base for the state.

Hart Committee

Congressman Hart of Jersey City has been named as the new head of the house committee on un-American activities, succeeding Martin Dies, no longer in congress. The congress had voted by an alliance of republicans and southern democrats to continue the committee whose demise had been freely forecast. Now it is made a standing committee.

There is a field for such a committee. The Dies committee exposed a lot of subversive influences which needed checking. The trouble with it was its own bias and intolerance and overdose of suspicion. With some subverters it was over-gentle; in other cases it was not at all discriminating in its judgment.

Hart is a new man for the committee. The principal thing against him to start with is the city he comes from. A Jersey City democrat must be a minion of Mayor Hague, which is a poor introduction. The country will just have to see what use he makes of the power of his committee, hoping for the best, and fearing the worst—though he could hardly be as bad as Dies.

Wallace's Resolution

Sen. Lew Wallace was peeved when his own resolution calling for a liquor investigation was summarily laid on the table. However his own delay contributed to its fate. He let four days go by without turning in his resolution, though two others were introduced and referred to committee. With the committee report in and the senate ready to act Wallace could hardly expect his own belated resolution to get attention.

Wallace did have one point in his piece, and that was to make the committee bi-partisan. Lacking that the democrats will have an opportunity to cry "whitewash." We do not expect the investigation to turn up any new scandal; but the fanning of the subject will advertise it all over the state. No one can tell where one of these political prairie fires will stop.

While the landings at Lingayen gulf were made without much loss, the convoy seems to have been under quite heavy attack. Gen. Herbert Lumsden, Churchill's personal representative to General MacArthur, was killed in a Jap air attack while on the bridge of an American warship. We hear very little of the damage done our ships, but not all the Jap boasting was vain. Our navy yards are kept quite busy patching vessels damaged in action, chiefly from enemy planes.

No ski trains this winter and no beach specials next summer is the ukase of ODT. Even the Oregon newspaper conference set for February has been cancelled, becoming another war casualty. If any one has any pet peeve, now would be the time to get it abolished as a move to win the war.

The California assembly gave an early rebuke to the pension-pushers. It defeated an amendment lifting the pension rate to \$60 a month, and voted to continue at the \$50 rate.

Coming is the rototiller, a power machine that plows, discs and harrows the field in one operation. This should make farming as pleasant and easy as driving an automobile.

Interpreting The War News

By KIRKE L. SIMPSON
ASSOCIATED PRESS WAR ANALYST

Synchronizing with Moscow intimations that complete capture of Budapest is very near, German reports that a full scale red army attack has been launched in southern Poland are credible.

Even in the absence of Russian confirmation of those reports there has been much to indicate that the long awaited main Russian winter offensive to match Allied pressure from the west was waiting only on the fall of the Hungarian city.

Meager German accounts of the Russian action did not go beyond placing its scene in the Russian Baranov bridgehead area west of the upper Vistula. The last known Russian positions in that wide and deep thrust beyond the river were within less than 40 miles of Krakow and only twice that distance from German Silesia, rich in coal and iron.

The Russian Baranov bulge seems the logical site for first moves in an all-out Russian winter campaign to crack the center of the German eastern defense lines. As last indicated the north face of the bulge reached westward to within 20 miles or so of the important road-rail hub city of Kielce in central Poland. It gave the Russians an east-west front some 125 miles south of Warsaw, nearly 80 miles wide, as a base for northward flanking operations to turn the foe out of Vistula west bank defenses.

No Russian report on the situation on the Vistula is to be expected in any case pending definite progress. Early Nazi accounts are confusing. They assert first Russian attack waves were halted by massed fire yet later admit heavy fighting still in progress in "penetration" areas. They included no place names, however, by which either the scope of action or its direction could be determined to furnish some clue to Russian intentions if they have struck at least on the long dormant Polish front.

That possibility cannot be ignored even if Moscow remains silent until the battle reaches a critical stage.



Distributed by King Features Syndicate by arrangement with The Washington Star

Nine Lives?

Your Federal Income Tax

No. 11
Farmer's Deductions

If you are a farmer you are, in general, entitled by law to deduct certain items of expense in arriving at net income for Federal normal tax and surtax purposes. What items you may deduct, and whether you should deduct them, depends in part on the method you use in making your return, and in part on specific provisions of law.

A. Expenses of Business

Or Rental Property

By special provisions of law you may deduct, in computing your adjusted gross income to which the tax in the tax table in the return applies, all amounts expended (other than those constituting capital expenditures) in the carrying on of your business of farming for profit. If you keep no books or if you keep your records on the cash receipts and disbursements basis, these business expenses should be entered in Form 1040F, "Schedule of Farm Income and Expenses," which should be filed along with form 1040 (the use of form 1040F is optional if you report income on the accrual basis) and the resulting net farm profit should be included in the net profit from all business properties.

If you receive rental or royalty income from farms or other properties which you own, you may also deduct, in computing your adjusted gross income, the taxes, interest, insurance, depreciation, and other expenses which are chargeable against the rental or royalty income.

You may likewise deduct, in computing adjusted gross income, the allowable losses which you sustained from the sale or exchange of property which was used either for business or for profit purposes.

The computation of gains or losses from such transactions should be shown in a separate form called "Schedule D (Form 1040)," which is a "Schedule of Gains and Losses." The total net gain or loss from capital assets should be entered on line 1 of the schedule D on page 3 of the return, and the total net gain or loss from non-capital or ordinary assets should be entered on line 2 of the same schedule.

B. Other Expenses

Expenses which are not allowable deductions in computing adjusted gross income may represent expenses of investment property (other than rental or royalty property), or expenses

News Behind the News

By PAUL MALLON
(Distribution by King Features Syndicate, Inc. Reproduction in whole or in part strictly prohibited.)

WASHINGTON, Jan. 12—The republican champions of a workers draft act think Mr. Roosevelt was spoofing them when he advocated it in his annual message to Congress.

New York Rep. James W. Wadsworth publicly was quoted as saying the president would have to measure more than lip service, or he would not even introduce it again.

The other co-author, Vermont's Senator Austin, has been growing off the record for months that he was hoodwinked when the president endorsed the measure a year ago and then left the fight for it to General Marshall and Admiral King, who could not swing congress then and cannot now.

The common story thus has sprung up that Mr. Roosevelt is merely going through the motions of leadership on the measure because it would be embarrassing for him to resist such an important demand from his army and navy leaders, yet does not wish to push the matter to a successful conclusion because

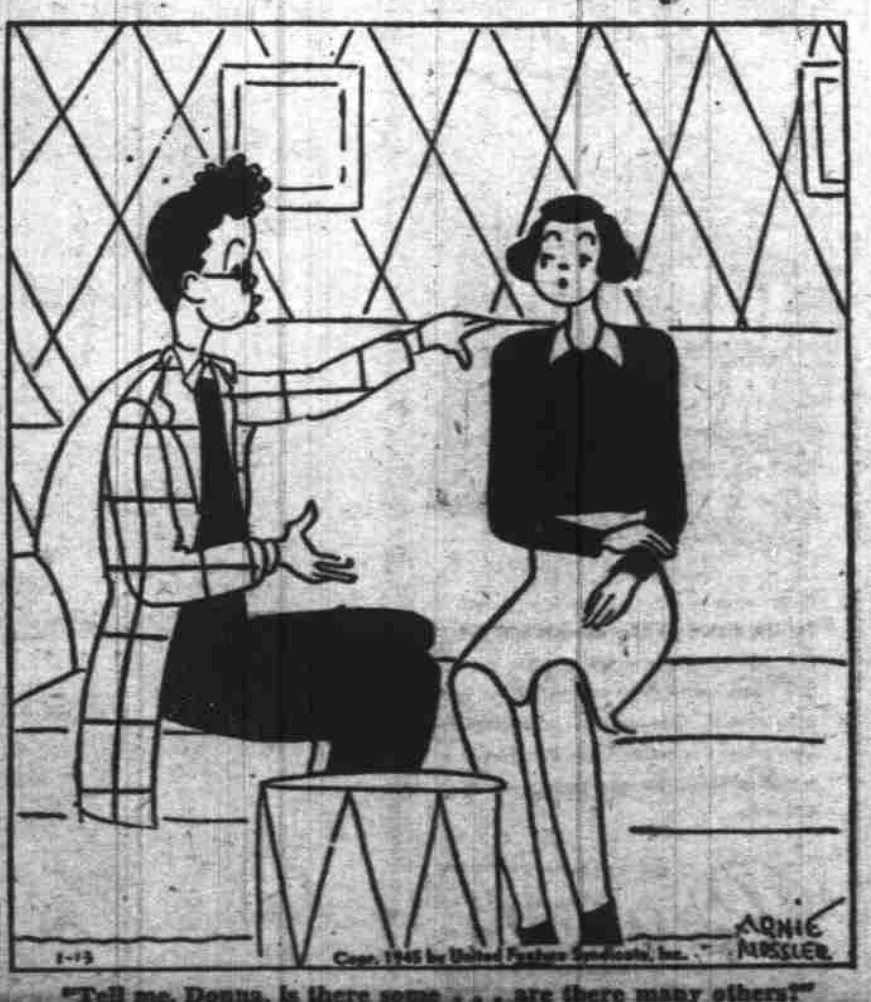
of your living quarters and other property used for personal purposes. By "expenses of investment property" is meant expenses incurred in the production or collection of taxable income or in the management of property held for the production of taxable income but not used in farming or other business.

If you file Form 1040 and use either the tax table or the standard deduction, then you may not deduct any of the expenses referred to in the preceding paragraph, because you will receive an allowance, in lieu of such deductions. If, however, you file Form 1040 and itemize your deductions on page 4, then you may deduct the expenses of investment property along with your allowable contributions, medical expenses, taxes and interest on home, and miscellaneous deductions.

The law does not allow deductions for personal living or family expenses (except medical expenses), or for amounts paid to acquire or increase the value of property.

(To Be Continued)

"THE YOUNG IDEA" By Mossler



"Tell me, Donna, is there some... are there many others?"

Kenneth L. Dixon
Special AAF Group
Tries to Make Its Boys Blind as Bats
AT THE FRONT

By Ramsey Wheeler
(Substituting for Kenneth L. Dixon)

8TH AIRFORCE BOMBER BASE, Jan. 12—(P)—"We try to make our boys blind as bats," Lt. Col. Earle Aber of Racine, Wis., paused for his statement to take effect, and chuckled. "Sounds silly," he said, "but it's true. Their job is to see at night."

Aber motioned toward a black painted Liberator, one of several on the field. "We are over Germany and occupied territory nearly every night bombing the enemy with leaflets. The squadron is the only American outfit in this theater trained exclusively for night operations—and those crews are so adept they can pin-point a crossroad on a moonless night."

The 8th air force disclosed October 26 the existence of the "newsboy" squadron of Liberators and Fortresses, which has carried on a leaflet-bomb war against the nazis. It is probably the busiest outfit in the European theater, its pilots flying as many as 20 missions a month under conditions which would drive most American airmen to distraction.

Most U.S. heavy bombers fly daylight missions in tight formation behind designated leaders; Aber's boys fly alone in the dark with not one, but five or six targets to hit.

The Fortresses carry ten, and the Liberators 12 massive cardboard bombs, each crammed with 80,000 leaflets and equipped with barometric detonators which explode the cylinders

about 1000 feet above their targets. By allowing for wind drift, the crews are able to plaster an area as small as a hamlet with leaflets, Aber says.

Tactical leaflets include such missions as the squadron's "bombing" of Walcheren island to warn residents to flee before allied attacks, and the leaflet shower of French coastal areas at dawn on D-day, telling Frenchmen of the invasion. Strategic work is the bombardment of enemy cities and front lines with news bulletins and safe conduct passes for surrender.

"There have been numerous close shaves," Aber said, "but only one plane has been lost thus far by enemy action."

Recently a navigator brought his plane safely to an allied air field in France after suffering severe leg wounds from flak over the Belgian bulge.

"He wouldn't give up or let us give him dope to ease the pain," said the pilot, Lt. John Majdick of Oakland, Calif. "Our radio operator fixed a turnbuck to stop the flow of blood and he took us within a few miles of an emergency field before passing out. He's recovering now and on his way home."

IT SEEMS TO ME
(Continued From Page 1)
\$10 a day for 120 days and cuts the pay in two.
Some states pay by the year. California pays its legislators \$1200 a year, New York pays \$2500 a year and Massachusetts pays \$200 a biennium.

Literary Guidepost

By W. G. Rogers

"LATIN AMERICA IN THE FUTURE WORLD," by George Soule, David E. East and Norman T. Ness (Farrar & Rinehart; \$1.50).

This is the reverse of the popular picture of our southern hemisphere as a land of romantic cowboys in wide sombreros, of vast haciendas, gay fiestas, strumming guitars, mantillas, rough black eyes. Soule, Eron and Ness are statisticians, not artists. Their findings are appalling. Samples are semi-federal land ownership, peonage, tuberculosis death rates up to 10 times that of the U.S. in some places, one hospital bed proportionately to every 25 in the U.S., a camp for 12,000 miners where not one house has an individual toilet. The authors suggest what might be done for and by our "good neighbors" on the wrong side of the railroad tracks.

"MANUAL OF PHOTOGRAMMETRY," by American Society of Photogrammetry (Fitzsimons; \$1.50).

Edited by P. G. McCurdy of the U.S. Hydrographic Office, this is an exhaustive survey of the methods and postwar potentialities of a comparatively young science: measurements by photographs. Aerial photogrammetry has been invaluable at the front; the editors call it the "most accurate and economical method" for mapping the Americas. It would be hard to be a photogrammetrist without having this book; it would be hard to do much with this book if you were not a photogrammetrist.

"THE SPIRIT OF RUSSIAN ECONOMICS," by J. F. Normano (John Day; \$2).

Communist Russia is fundamentally a continuation of czarist Russia, Normano maintains in this timely and valuable book. He recalls 19th century Russian condemnation of America as a backward capitalist state, notes that old Russia imposed reforms by force just as new Russia is doing, argues that Russia has always been interested in achieving social freedom but indifferent to individual freedom. A full century ago, Russians predicted that Moscow would become the capital, that in 1940 Russia would be "at the head of the civilized world... accepting tribute of respect and worship from the entire civilized mankind."

Yet these or any other real democratic methods of future national defense preparations for youths are today unchampioned by any authority in the administration or in congress. The army eventually may show sense enough to present a detailed program along these democratic lines.

This brings me to another, deeper phase of the inner workings behind these compulsion programs. The army and navy have now practically taken control of domestic economies and business. The businessmen who have left the war production board formerly fought for civilian supplies against army and navy demands. Now the civilian interest remains practically unrepresented directly, except by an inconsequential bureau, and the requirements of the armed services are guiding economic policies and decisions.

This trend of army and navy power in government will continue to expand.

Assemblies too large become inefficient as well as expensive. On the other hand they do give more of the people a lively sense of participation in government. The making of laws is traditionally the highest expression of the republican form of government, and membership in a legislative body is an honor which is greatly cherished.

Peterson Gets National Post

Director E. L. Peterson, state agricultural department, Friday was advised of his appointment as chairman of the standing committee on animal industry for the National Association of Commissioners, Secretaries and Directors of Agriculture.

The Oregon director has taken an active interest in matters relating to the livestock industry and is now serving as president of the Western Agricultural Directors association and the executive committee of the national association.

STEVENS
WATCHES
JEWELRY
Stevens & Son has an outstanding selection of chic Costume Jewelry... you'll find many, many pieces to add a sparkling touch to your costume for daytime and evening wear.
Credit If Desired
Diamonds Re-set While You Wait
Store Hours: 9:30 A. M. to 6 P. M. Not Open Saturday Nights